

MISSION STATEMENT

"To preserve and enhance the quality of life in Lewis County through government leadership, service, education and administration"

2011 FINAL BUDGET IN BRIEF

LEWIS COUNTY, WASHINGTON BOARD OF COUNTY COMMISSIONERS 351 NW North Street, Chehalis WA 98532

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12/6/2010

This has been a challenging year as the County has reduced operations to match anticipated revenue for 2011. The Property tax growth limitation (1%) had already created a downsizing affect in Current Expense and now additional revenue reductions from Timber tax, Sales tax, interest revenue and State grants have forced Lewis County into a position of further service reductions. The Board of County Commissioners have chosen to use reserves in order to meet service levels in the past few years but this could not continue as a minimum fund balance must be maintained. The 2011 Current Expense budget has been set so that expenditures match anticipated revenue.

The 2010 Current Expense budget was reduced in September of this year in order to reduce the use of reserves. Even with this reduction the County is estimated to use ~\$1.4 million in reserve funds to continue current levels of service.

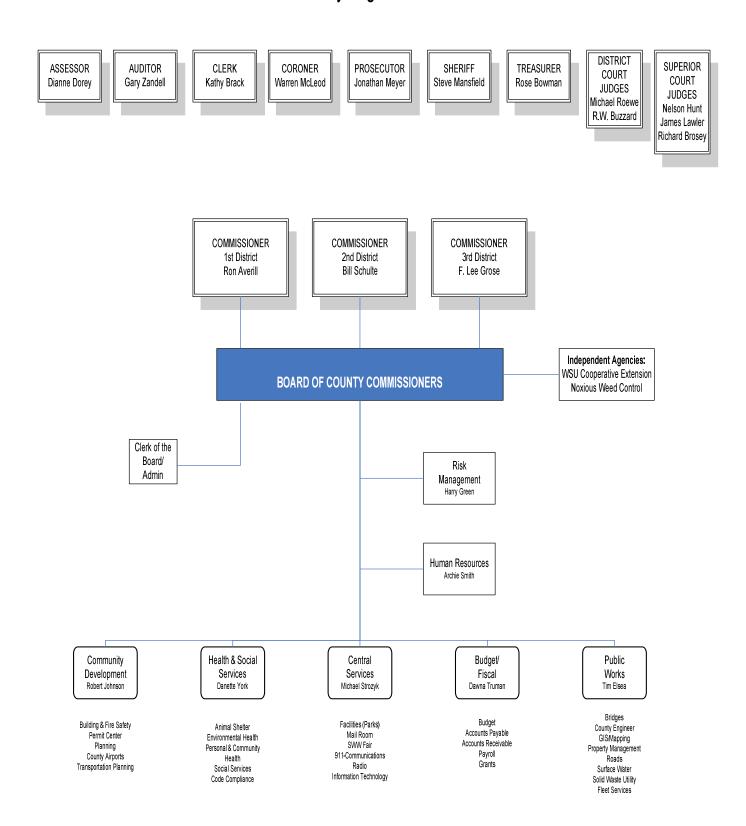
The Lewis County Budget in Brief is designed to provide an overview of the 2011 budget. A balanced budget is being presented in the Current Expense fund which is the operational fund for the County. Other funds may be using reserves (previously received revenue) to fund their 2011 Budget.

While this document is not all inclusive it does provide highlights of the 2011 budget. We have included tables, charts and graphs that outline the General Fund revenue and expenditures as well as the budget in total. This document also shows the changes in full time equivalent (FTE) employees by Department or Office (as known at this time). The estimated fund balances have been provided for all funds.

The Budget Department would like to thank the Board of County Commissioners, Elected Officials and Department Directors for their continued cooperation during the 2011 Budget process. The Commissioners have made difficult decisions during this year's budget process and continue to make fiscal decisions that provide responsible government for the people of Lewis County.

If you have any questions concerning the 2011 Budget in Brief please call Dawna Truman – 360-740-1209 or Lara Seiler – 360-740-1370.

2011 Lewis County Organizational Chart



A Guide to Lewis County Government

F. LEE GROSE, Commissioner RON AVERILL, Commissioner P.W. Schulte, Commissioner

(360) 740-1120

(360) 740-1120

(360) 740-1120

The Board of County Commissioners is the General Legislative Authority for the County and, as such, approves the annual appropriations for all county functions. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulations of property division and land development.

DIANNE DOREY, Assessor

(360) 740-1111

The County Assessor is responsible for the administration of State Laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records pertaining to property ownership and value, legal descriptions and mapping are made available to the public.

GARY ZANDELL, Auditor

(360) 740-1156

The Auditor is responsible for examining all county financial transactions to ensure adequate coverage and proper reporting of expenditures for county funds, as well as completion of Financial Statements. The Auditor acts as county recorder and issues marriage licenses. The Auditor is a sales agent to the Dept. of Licensing for motor vehicles in the county as well as conducting all general and special elections while serving as the registrar of voters for the county.

KATHY BRACK, Clerk

(360) 740-1397

The County Clerk is the record management administrator and financial officer of the Superior Court for the county. The Clerk also acts as a quasi-judicial officer for the issuance of various documents, draws and maintains jury panels and collects statutory fees for litigations and fines.

WARREN MCLEOD, Coroner

(360) 740-1376

The Coroner is responsible for providing autopsy services and lab and toxicology services for all necessary cases. The Coroner determines the cause of death, processes and signs the death certificate, responds to the scene of deaths within the county, conducts investigations, protects the decedent's property, locates the next of kin, and cooperates with public officials and law enforcement agencies.

MICHAEL ROEWE, Judge R.W. BUZZARD, Judge

(360) 740-1200

(360) 740-1200

The District Courts is the lower level of the trial court system. District Court judges decide civil damage cases where the amount at issue is no more than \$75,000 and criminal cases that carry a maximum term of imprisonment of no more than one year.

JONATHAN MEYER, Prosecuting Attorney

(360) 740-1423

The Prosecuting Attorney prosecutes all criminal matters for Lewis County and serves as legal advisor to the county departments and officials. The Prosecutor reviews all county legal documents. The office administers the crime victim/witness assistance programs and provides support enforcement services for the state and receives state and federal reimbursement.

STEVE MANSFIELD, Sheriff

(360) 740-1300

The Sheriff's Office is responsible for law enforcement, crime prevention, confinement of prisoners, the serving of civil and legal processes and emergency operations. The department is also responsible for traffic control on county roads, safe operations of watercraft on inland waters, and search and rescue.

 NELSON HUNT, Judge
 (360) 740-1333

 JAMES LAWLER, Judge
 (360) 740-1333

 RICHARD BROSEY, Judge
 (360) 740-1333

Superior Courts are the highest level trial courts. They are empowered to hear civil and felony criminal cases. The Superior Court has all administrative responsibilities for the Juvenile Court and Drug Court.

ROSE BOWMAN, Treasurer

(360) 740-1115

The County Treasurer is custodian of all County money and investments. The Treasurer also serves as exofficio Treasurer and Chief Investment Officer for 64 other taxing and assessment districts and governmental entities. The Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which they act as Treasurer. The Treasurer manages cash flow and is responsible for managing debt service.

ROBERT JOHNSON, Community Development Director (360) 740-1232

The Community Development Department manages the building permit process, provides for field inspection of construction and fire related inspection, and includes activity related to planning. The Department is also responsible for the operations of the Packwood and South County Airports.

MICHAEL STROZYK, Central Services Director

(360) 740-1464

The Department is responsible for the operation of the Facilities Division, the Southwest Washington Fair, and the Information Services Division. The Department also operates the Communications Division and Radio which supports county emergency fire and police needs for which other entities can contract for services.

DANETTE YORK, Health & Social Services Director (360) 740-1148

The Health and Social Services Department provides the administration for Public Health, the Animal Shelter, Veterans Relief, Social Services and Code Compliance.

TIM ELSEA, Public Works Director

(360) 740-2660

The Public Works Department is responsible for the County Road Fund including physical environment, road maintenance, road construction and administration. This department is also responsible for the operations of the Solid Waste and Fleet Services Divisions.

DAWNA TRUMAN, Budget/Fiscal Services Director (360) 740-1209

The Budget/Fiscal department is responsible for the development and implementation of the County budget. This department also provides fiscal services and grant administration to all departments under the BOCC.

HARRY GREEN, Risk Manager

(360) 740-1446

The Risk Management Department is responsible for the administration of the County's Risk Management program and its various insurance programs.

ARCHIE SMITH, Human Resources Administrator (360) 740-2747

The Human Resources Department performs two centralized functions on behalf of the Board of County Commissioners (contract negotiations and oversight of the classification and compensation system) and basic HR assistance to all county offices and departments. The office also provides consultative services to departments on all HR issues.

Financial Structure of County Budget

The Lewis County accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as a transfer.

The Lewis County budget is organized in a hierarchy of levels, each of which is defined below:

Fund

A fund is an accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example Fund 121, the Community Development Fund, is designated for the purposes of planning, building and permitting projects in the County.

Department Department designates a major department of County operations, e.g., Central Services or Human Resources.

Program

A specific distinguishable line of work performed by the department, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Sheriff's Office.

Object

The appropriation unit (object of expenditure) is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased, e.g., salaries, supplies.

FUND DESCRIPTIONS:

Governmental Fund Types

General Fund/Current Expense – The General Fund is the County's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports departments and offices such as the BOCC, Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the County, and many other activities for which another type of fund is not required.

Special Revenue Funds – Special Revenue Funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including Federal and State grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. The County currently has 28 Special Revenue Funds. Examples of revenues that must be spent on specific purposes are restricted funds to be used for roads, community development, veterans' relief, emergency management, public health, etc.

Debt Service Funds – Debt Service Funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the enterprise funds.

Capital Project Funds – Capital Project Funds pay for major improvements and construction. Revenues for capital funds consist of contributions from operating funds, bond proceeds and Real Estate Excise Tax (REET). These revenues are usually dedicated to capital purposes and are not available to support operating costs.

Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The County maintains five Enterprise Funds to account for the operations of Solid Waste, Water/Sewer, and the Airports.

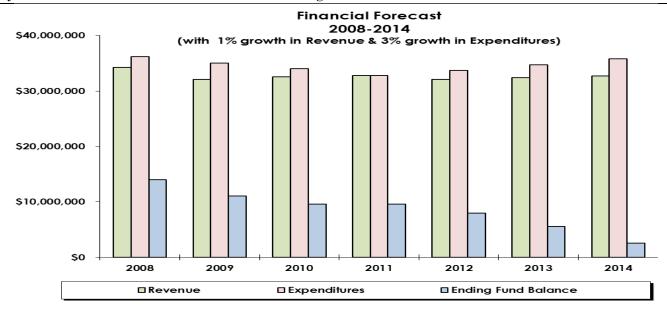
Internal Service Funds – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The County maintains Internal Service funds to account for information services, fleet management, facilities and risk management activities.

Fiduciary Funds - Fiduciary, or Trust Funds, are used to account for assets held by the Count	ty in
a trustee capacity and cannot be used to support the County operations or programs. The Treas	urer
is responsible for 64 taxing and assessment districts.	

FINANCIAL FORECAST CURRENT EXPENSE FUND

As part of the 2011 Budget process a financial plan for the Current Expense fund was developed in an effort to forecast future revenue and expenditures. The forecast reflects 2008 and 2009 actual expenditures, 2010 estimated revenue and expenditures, and the 2011 Final budget. Future revenue (2012-2014) is shown using a minor increase (1%) and expenditures (3%).

Actual revenue receipts dropped to ~32 million in 2009, from \$34 million in 2008, and have remained flat for 2009 and 2010. Projections received by all Current Expense Depts. /Offices show revenue will remain flat in 2011. The expenditures have gradually been decreased from \$36 million in 2008 to a \$32.7 million budget for 2011. This gradual downsizing of Lewis County government has allowed time for decision makers to find the best ways to decrease costs and continue to maintain high levels of service to citizens.



	Actual	Actual	Est YE	Final	Projected	Projected	Projected
	2008	2009	2010	2011	2012	2013	2014
Beg. Fund Balance	15,951,185	14,006,783	11,060,278	9,623,960	9,623,960	7,958,854	5,602,337
Revenue	34,275,660	32,117,131	32,551,806	32,755,323	32,072,877	32,393,605	32,717,541
Expenditures	36,154,491	35,033,335	33,988,124	32,755,323	33,737,983	34,750,122	35,792,626
Prior Period Adj	65,571	30,301					
Ending Fund Balance	14,006,783	11,060,278	9,623,960	9,623,960	7,958,854	5,602,337	2,527,252
Use of Reserves	-1,944,402	-2,946,505	-1,436,318	0	-1,665,106	-2,356,517	-3,075,085

NOTES:

Forecast shows a structural deficit. As long as revenue remains flat, expenditures cannot grow or reserves must be used.

2010 and 2011 revenue includes a \$1 million Shift of property taxes from the Roads fund

2012 Revenue decreases without the \$1 million shift from Roads

2011 represents the 2011 Final Budget

2012-2014 Revenue projection increased by 1% as this is the average 3 year growth

2012-2014 Expenditure projection increased by 3% per year even though actual growth from 2007-2009 was 7%

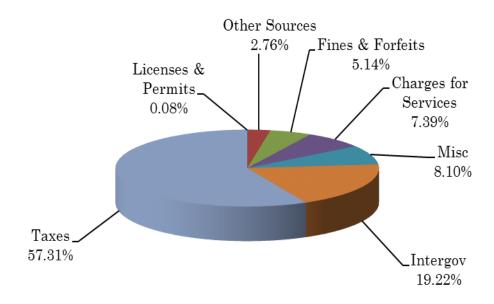
CURRENT EXPENSE REVENUE

Most County revenue is collected by the Treasurer's Office. The revenue which is directly related to Offices and Departments is also shown. Based on estimated revenue, by each Office and Department in Current Expense, total 2010 revenue is now estimated to be ~\$32.5 million. The 2011 Revenue budget shows that revenue will remain approximately the same as 2010.

CURRENT EXPENSE REVENUES BY DEPT./OFFICE

	2008	2009	2010	2011
Department/Office	Actual	Actual	Est YE	Final
Non Departmental	0	0	67,567	0
Commissioners	468,397	467,597	614,550	614,550
Auditor	702,162	691,041	708,152	704,390
Auditor-Elections	110,879	182,150	85,246	135,600
Assessor	2,234	33,810	20,300	2,200
Board of Equalization	0	0	0	0
Treasurer	24,542,347	22,547,928	23,278,200	23,466,293
Clerk	858,532	826,842	656,064	649,569
Superior Court	17,562	50,367	17,500	14,000
District Court	1,800,707	1,681,129	1,766,714	1,794,200
Prosecuting Attorney	1,071,732	1,157,242	1,024,995	903,589
Self Insurance	137,584	145,984	121,194	134,113
Pub Defense/Trial Ct	143,723	259,384	258,000	260,000
Civil Service	1,180	320	300	300
Disability Board	0	0	0	0
State Examiner	0	0	0	0
WACO/WASC	0	0	0	0
Human Resources	102,327	111,636	90,801	98,989
Budget/Fiscal Services	778,438	801,136	721,976	669,125
Boundary Review Board	182	0	0	0
Central Services	100,000	100,279	100,000	100,000
Sheriff	305,656	279,250	354,695	296,011
Jail	2,149,559	1,735,782	1,662,200	1,869,600
Juvenile	593,874	802,401	632,404	665,046
Soil & Water Cons	0	0	0	0
Weed Control	188,072	73,573	90,200	57,500
Air Pollution	0	0	0	0
Animal Shelter	140,307	129,919	113,000	136,000
Economic Development	0	0	0	0
Senior Facilities	0	0	132,648	132,648
Coroner	15,176	14,092	14,000	30,000
WSU Extension	45,031	25,269	21,100	21,600
Total Dept. Revenue	34,275,660	32,117,131	32,551,806	32,755,323

2011 Current Expense Final Revenue



EXAMPLES OF REVENUE BY TYPE:

Taxes: Property, sales and use, timber

License and Permit: Marriage licenses, motor vehicle licenses and election fees Intergovernmental: Grants and pass through revenue for specific programs

Charges for Services: Funds paid for services rendered to outside agencies; the largest being

prisoner care.

Fines and Forfeitures: Mainly funds collected by District Court

Miscellaneous Revenue: Interest on investments, interest on late payments, civil reimbursements

Other Financing Sources: Forest Board Yield revenue

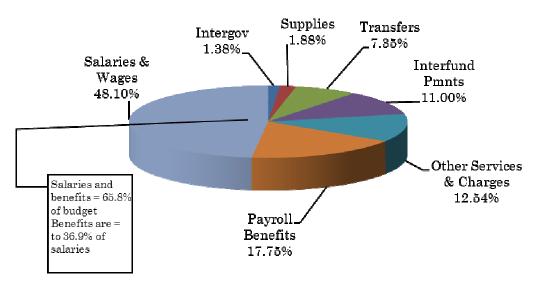
CURRENT EXPENSE EXPENDITURES BY DEPT/OFFICE

The following table reflects those offices and departments in the Current Expense fund. Actual expenditures for two years, the 2010 estimated year end expenditures and the 2011 Final budget are shown. In 2011 Offices and Departments were asked to reduce their expenditures in order to balance the Current Expense budget. Most of the budget reductions caused reductions in staff as these costs make up over 66% of the operating budget.

CURRENT EXPENSE EXPENDITURES BY DEPT/OFFICE

	2008	2009	2010	2011
Department/Office	Actual	Actual	Est YE	Final
Non Departmental	30,000		0	0
Commissioners	609,115	681,036	581,401	527,386
Auditor	1,186,781	1,147,361	1,121,366	1,072,063
Auditor-Elections	307,574	239,218	232,898	248,018
Assessor	1,575,286	1,576,140	1,609,655	1,523,749
Board of Equalization	11,878	17,264	14,938	13,403
Treasurer	772,984	788,165	768,536	732,954
Clerk	1,048,737	1,016,467	1,007,372	967,093
Superior Court	1,715,772	1,467,445	1,371,866	1,324,370
District Court	1,726,670	1,674,616	1,686,524	1,662,256
Prosecuting Attorney	3,296,285	3,179,815	2,763,350	2,662,510
Self Insurance	255,973	256,720	247,345	203,006
Pub Defense/Trial Ct	1,037,445	1,340,367	1,312,600	1,765,407
Civil Service	12,942	11,727	16,545	17,011
Disability Board	264	809	1,750	1,700
State Examiner	57,150	32,309	36,000	40,000
WACO/WASC	23,514	24,237	27,000	22,750
Human Resources	206,080	205,584	186,733	208,977
Budget/Fiscal Services	1,072,511	855,602	852,704	770,358
Boundary Review Board	5,953	1,477	3,266	4,549
Central Services	100,193	145,728	150,384	134,576
Sheriff	6,520,588	6,855,366	6,487,323	6,461,892
Jail	6,024,999	6,057,474	5,912,999	6,090,176
Juvenile	2,971,323	2,847,193	2,777,466	2,798,610
Soil & Water Cons	45,733	46,647	0	0
Weed Control	274,607	180,844	165,686	141,455
Air Pollution	14,159	14,424	14,621	14,584
Animal Shelter	307,625	318,045	314,066	320,570
Economic Development	18,000	18,000	0	0
Senior Facilities	0	0	187,510	132,950
Coroner	256,617	312,326	267,794	290,252
WSU Extension	242,208	196,319	220,598	196,453
Total Dept. Expenditure	31,728,967	31,508,727	30,340,297	30,349,078
Transfers	4,425,524	3,524,608	3,647,827	2,406,245
Total Expenditures	36,154,491	35,033,335	33,988,124	32,755,323

2011 Current Expense Final Expenditures



EXAMPLES OF EXPENDITURE BY TYPE:

Salaries: Salary, wages, overtime and extra help (casual)
Benefits: FICA, Health, Industrial Insurance and Retirement

Supplies: Office and operating supplies, small tools and minor equipment

Professional Services: Communication, Travel, Advertising, Operating rentals, Insurance,

Utilities and repairs and maintenance

Intergovernmental: Payments made to outside agencies for dispatch fees, Washington State

Patrol scale certifications, reimbursement payments for WSU extension

Capital: Copiers, printers

Inter-fund: Payments made to internal service funds. Information Technology,

Facilities, Fleet Services, Fiscal, Human Resources and Risk

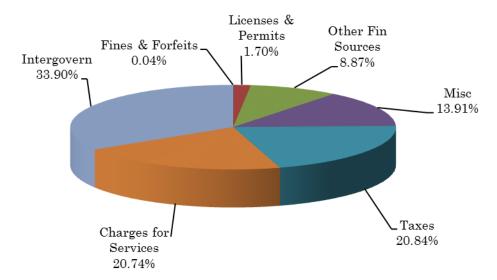
Transfers: Transfers to other funds for Public Health, Emergency Management,

Community Development planning services, etc.

VARIOUS FUNDS - REVENUE SUMMARY

		2008	2009	2010	2011
Fund#	Fund Name	Actual	Actual	YE Estimate	Final
101	Emergency Management	532,862	356,302	328,423	343,974
103	Veterans Relief	133,579	140,784	160,433	161,138
104	Social Services	2,672,100	2,552,913	2,500,784	2,344,452
105	Law Library	67,312	83,441	68,195	67,000
106	SWW Fair	1,321,708	1,117,442	1,215,375	941,575
107	Communications	2,256,963	2,178,654	2,310,852	2,426,637
108	Treasurer's O&M	76,608	95,160	79,748	87,780
109	Drug Control	24,934	23,603	25,000	25,000
113	Self Insurance Reserve	24,122	10,842	7,950	7,500
117	Roads	23,214,626	24,406,732	21,358,853	22,322,440
121	Community Development	2,179,449	2,211,290	2,035,180	1,833,050
122	Chehalis River Basin Flood Authority	167,063	904,735	900,000	1,528,202
123	Forest Counties	199,855	179,376	150,000	160,000
125	Flood Control	0	35,584	72,567	0
126	Chehalis River Flood Zone District	0	0	5,000	0
128	Paths & Trails	19,161	16,263	17,001	16,902
130	Distressed Counties	1,251,195	1,016,983	746,650	800,500
132	E-REET Technology	24,181	22,004	113,416	0
138	Dispute Resolution	54,518	54,376	50,200	50,166
140	Community Development Block Grant	329,710	89,850	380,000	60,000
150	Grant Award	52,067	57,752	87,238	30,000
158	Election Reserve	13,093	23,404	5,952	15,640
159 160	Auditor's O&M Criminal Drug Investment Trust	138,715 124,650	142,180	108,484 60,865	114,000 1,250
160	Sheriff's Airplane	13,398	5,432 150	7,306	7,306
165	Gambling & Fraud Enforcement	15,598	0	643,304	7,506
190	Public Health	3,049,822	2,700,840	2,677,298	2,087,868
192	Senior Transportation	474,921	389,189	0	0
197	SWWF Cumulative Reserve	1	0	0	0
198	Stadium	228,497	299,915	190,558	200,200
199	Senior Services	1,025,427	856,719	0	0
203	2003 Debt Service	800,459	804,222	810,000	808,000
204	1999 Bond Redemption	502,092	502,236	0	0
205	2005 Debt Service	517,115	513,760	512,779	516,268
209	2009 Debt Service	0	5,067,622	442,621	442,500
210	Bond Redemption-CC Airport	316,206	316,206	316,707	316,706
301	Land Acquisition	121,912	23,748	69,000	55,000
303	2003 Construction Fund	25,000	0	0	0
306	Vader Water System Improvements	0	0	0	1,320,562
310	Capital Facilities Plan	4,888,767	2,178,854	2,676,925	2,418,593
401	Solid Waste	2,536,268	1,951,738	2,393,501	2,032,479
405	Packwood Airport	24,950	198,584	530,000	210,626
407	South County Airport	722,887	187,886	353,270	392,180
410	Water/Sewer	59,874	1,697	1,004	31,500
415	Solid Waste Disposal Dist. #1	5,956,833	5,138,913	5,015,700	5,110,000
501	Equipment Rental & Revolving	4,870,872	4,051,205	3,751,091	3,442,494
505	Risk Management	1,154,887	998,900	767,699	873,063
506	Pits & Quarries	321,012	209,353	185,000	313,000
507	Facilities	7,034,115	3,144,813	2,991,089	2,756,216
510	County Insurance	780,882	743,144	295,898	824,784
540	Information Technology	1,800,599	1,947,351	1,811,990	1,750,872
621	Centralia Chehalis Airport	1,865,245	1,564,297	1,337,101	1,430,392
623	Vader Water System	72.070.508	0	0	268,577
	Total Other Funds	73,970,508	69,516,442	60,568,006	60,946,392
	Total Current Expense	34,275,660	32,117,131	32,551,806	32,755,323
TO	OTAL REVENUE/OTHER SOURCES	108,246,169	101,633,573	93,119,812	93,701,715

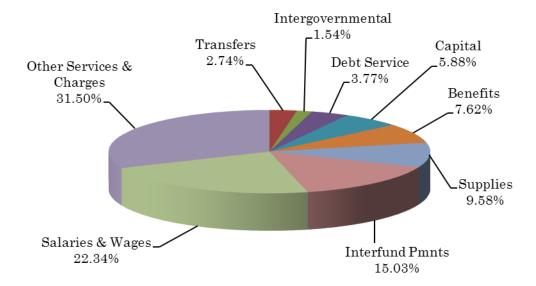
2011 Final Revenues - Various Funds



VARIOUS FUNDS - EXPENDITURE SUMMARY

	VARIOUS FUNDS -	2008	2009	2010	2011
Fund	# Fund Name	Actual	Actual	YE Estimate	Final
101	Emergency Management	325,929	344,025	320,333	347,565
103	Veterans Relief	145,767	113,968	140,967	158,577
104	Social Services	2,687,945	2,934,164	2,555,002	2,451,760
105	Law Library	71,821	74,941	69,883	69,508
106	SWW Fair	1,251,506	1,158,039	1,146,193	977,990
107	Communications	2,486,482	2,574,078	2,711,417	2,511,876
108	Treasurer's O&M	89,716	100,416	94,386	91,810
109	Drug Control	25,500	23,000	25,000	25,000
113	Self Insurance	0	200,000	0	0
117	Roads	23,973,419	23,325,362	25,666,415	24,518,954
121	Community Development	2,381,214	2,212,034	2,154,036	1,744,882
122	Chehalis River Basin Flood Authority	172,442	915,208	899,800	1,528,202
123	Forest Counties	696,120	411,464	449,774	150,000
125	Flood Control	101,170	419,195	67,567	5,000
126	Chehalis River Basin Sub-Zone District	0	0	0	5,000
128	Paths & Trails	240	455	30,000	40,000
130	Distressed Counties	611,218	660,171	1,727,393	805,000
132	E-REET Technology	306	0	94,710	7,553
138	Dispute Resolution	55,363	55,636	55,436	52,636
140	Community Dev Block Grant	329,710	89,850	380,000	60,000
150	Grant Award	51,007	58,735	94,802	36,709
158	Election Reserve	25,292	27,890	54,446	82,739
159	Auditor's O&M	77,663	83,525	287,715	124,944
160	Criminal Drug Investment Trust	19,161	44,540	48,941	60,750
162	Sheriff's Airplane	11,151	7,083	7,812	8,115
165	Gambling & Fraud Enforcement	0	0	90,618	353,886
190	Public Health	3,378,181	2,776,631	2,658,870	2,087,871
192	Senior Transportation	608,715	416,467	0	0
197	SWW Fair Cummulative Res	0	0	0	0
198	Stadium	182,178	205,930	243,695	289,686
199	Senior Services	1,055,122	944,002	0	0
203	2003 Debt Service	800,730	804,517	809,415	808,040
204	1999 Bond Redemption	502,261	503,189	0	0
205	2005 Debt Service	517,586	514,032	515,830	517,268
209	2009 Debt Service	0	5,064,169	443,586	443,500
210	Bond Redemption-CC Airport	316,206	316,206	316,206	316,706
301	Land Acquisition	274,914	202,341	95,802	131,000
303	2003 Construction Fund	21,421	4,253	0	0
306	Vader Water System Improvements	0	0	0	1,320,562
310	Capital Facilities Plan	4,236,244	2,537,116	2,562,315	2,067,618
401	Solid Waste	2,165,538	2,005,907	2,321,845	2,464,661
405	Packwood Airport	23,619	110,849	565,669	205,463
407	South County Airport	226,892	248,011	358,390	370,241
410	Water/Sewer	47,081	8,777	13,641	150,789
415	Solid Waste Disposal Dist. #1	5,889,330	5,386,115	5,751,689	5,636,999
501	Equipment Rental & Revolving	5,015,284	3,794,830	3,849,569	3,866,550
505	Risk Management	533,969	1,637,103	1,374,489	1,327,035
506	Pits & Quarries	248,709	217,260	251,698	306,100
507	Facilities	6,144,566	3,792,588	3,175,849	2,727,001
510	County Insurance	489,780	1,028,700	586,130	604,950
540	Information Technology	1,436,431	1,818,001	1,836,414	1,756,473
621	Centralia Chehalis Airport	1,360,918	1,243,656	1,288,463	1,391,750
623	Vader Water System	0	0	0	265,466
	Total Other Funds	71,065,820	71,414,429	68,192,210	65,274,185
	Total Current Expense	36,154,491	35,033,335	33,988,124	32,755,323
	TOTAL EXPENSE/EXPENDITURES	107.220 211	106,447,765	102,180,333	98,029,508
	10 IIII IIII IIII IIIIIII IIIIII IIIIIII	-0.,0,011	200,111,100	,,,	00,000,000

2011 Final Other Fund Expenditures



STAFFING COMPARISON

The County's staffing levels has steadily decreased since 2008 and will be again in 2011 due to budget constraints. Staffing reductions have been made to reduce costs to meet revenue shortfalls. Since revenue is flat, and expenditures increase, cost savings must be found to balance the budget. Since salaries and benefits are the County's largest controllable expense there is no way to significantly reduce expenditures without staff reductions. For 2011 the total change from 2010 staffing is a reduction of 38.88 FTE's (7%). Since 2008 staffing levels have been reduced by ~106.75 FTE's (17%).

Current	Expense
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		2008	2009	2010	2011	10-11
001-		\mathbf{FTE}	\mathbf{FTE}	\mathbf{FTE}	\mathbf{FTE}	Change
				į		
101	Commissioners	5.00	6.00	6.00	5.00	-1.00
102	Auditor	14.00	14.00	14.00	13.00	-1.00
103	Auditor - Elections	2.00	2.00	2.00	2.00	0.00
104	Assessor	20.40	19.90	19.90	18.54	-1.36
106	Treasurer	8.00	8.00	8.00	8.00	
107	Clerk	15.00	15.00	15.00	13.00	-2.00
108	Superior Court	10.00	10.00	10.00	10.00	0.00
	District Court	17.60	17.60	16.60	16.00	-0.60
110	Pros Attorney	35.50	33.50	29.00	27.00	-2.00
	Self Insurance	3.00	3.00	3.00	2.00	-1.00
	Civil Service	0.40	0.40	0.40	0.40	0.00
120	Human Resource Dept	2.00	1.67	1.67	2.00	0.33
121	Budget/Fiscal Services	14.75	12.00	12.00	10.00	
123	Central Services	2.00	1.33	1.33	1.00	-0.33
201	Sheriff	65.00	60.84	58.75	54.17	-4.58
202	Jail	64.00	60.00	58.00	55.42	-2.58
203	Juvenile	33.38	32.18	31.18	29.28	-1.90
302	Weed Control	4.00	1.00	1.00	1.00	0.00
304	Animal Shelter	3.20	3.20	3.20	3.20	0.00
601	Coroner	2.00	2.00	2.00	2.00	0.00
701	WSU Ext	1.47	1.20	1.45	1.10	-0.35
	Total Current Expense	322.70	304.82	294.48	274.11	-20.37

Other Funds

101 Emergency Management	2.81	3.00	3.00	3.00	0.00
104 Social Services	8.45		8.05	6.20	-1.85
106 SWW Fair	5.00	4.75	3.75	3.75	0.00
107 Communications	26.00	26.00	25.00	25.00	0.00
108 Treasurer's O&M	1.00	1.00	1.00	1.00	0.00
117 Roads	122.50	121.75	121.30	117.80	-3.50
121 Community Development	25.00	17.00	15.50	14.50	-1.00
159 Auditors O&M	0.00	0.60	0.60	0.60	0.00
165 Gambling & Fraud	0.00	0.00	0.00	1.58	1.58
190 Public Health	37.36	28.86	27.71	20.82	-6.89
192 Senior Transportation	5.23	1.93	0.00	0.00	0.00
199 Senior Services	10.06	9.01	0.00	0.00	0.00
401 Solid Waste Utility	16.55	16.60	16.35	16.35	0.00
407 South County Airport	0.75	0.75	0.75	0.75	0.00
410 Water & Sewer	1.00	1.00	1.00	0.80	-0.20
501 Equipment Rental	12.00	12.00	11.35	12.10	0.75
507 Facilities	25.30	25.00	24.00	16.00	-8.00
540 Information Technology	13.00	13.00	13.00	12.00	-1.00
623 Vader Water System	0.00	0.00	0.00	1.60	1.60
Total Other Funds	312.01	290.20	272.36	253.85	-18.51

TOTAL FTE'S	$\boldsymbol{634.71}$	595.02	$\boldsymbol{566.84}$	527.96	-38.88
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Annual Decreases in Staff

-39.68 -28.18 -38.88 TOTAL CHANGE 08-11

-106.75

STAFFING CHANGES BETWEEN 2010 AND	2011
Commissioners	-1.00
-1.00 Board Administrative Coordinator	
Auditor	-1.00
-1.00 Deputy Auditor-Licensing	
Assessor	-1.36
-0.40 Deputy Assessor-Customer Service	2100
-0.48 Appraiser III	
-0.48 Appraiser II	
Clerk	-2.00
-2.00 Court Clerk	-2.00
	0.00
District Court:	-0.60
-0.60 Probation Officer	2.00
Prosecutor:	-2.00
-1.00 Deputy Prosecuting Attorney III	
-1.00 Civil Deputy Prosecuting Attorney	
Self Insurance	-1.00
-1.00 Risk Management Specialist	
Human Resources	0.33
0.33 Human Resources Coordinator	2.00
Budget/Fiscal Services -1.00 Accountant	-2.00
-1.00 Accountant -1.00 Accounting Technician	
Central Services	-0.33
-0.33 Administrative Assistant	-0.99
Sheriff:	-4.58
-2.58 Deputy	
-2.00 Support Tech	
Jail:	-2.58
-2.58 Corrections Officer	-2.90
Juvenile Detention:	-1.90
	-1.90
-0.80 Juvenile Court Administrator	
-0.85 Juvenile Detention Officer	
-0.25 GAL/CASA Program Coordinator	0.05
WSU Extension:	-0.35
-0.40 Administrative Assistant	
0.05 Ext program Coordinator	
Social Services:	-1.85
-1.00 Chemical Dependency Program Manager	
-0.85 Community Outreach Worker	
Roads	-3.50
-0.50 GIS Project Position	
-2.00 Road Maintenance Technician I	
-0.75 Maintenance & Operations Superintendent	
-0.05 PW Director/County Eng	
-0.20 Eng Tech Senior	
Community Development:	-1.00
-1.00 Planning Manager	

Gambling & Fraud Enforcement	1.58
1.00 Deputy Prosecuting Attorney III	
0.58 Deputy	
0.60 Program Assistant	
-0.60 Program Assistant	
Health:	-6.89
-1.40 Public Health Nurse II	
-1.00 Social Worker	
-0.50 Office Assistant Senior	
-0.60 Customer Service Representative	
0.11 Health Services Worker	
-1.00 Public Health Services Manager	
-1.00 Public Health Planning Mgr./Health Officer	
-0.50 Human Officer	
-1.00 Environmental Health Specialist Senior	
Water Sewer	-0.20
-0.20	
ER&R:	0.75
1.00 Central Shop Supervisor	
-0.25 Maintenance & Operations Superintendent	
Facilities:	-8.00
-1.00 Project Coordinator	
-2.00 Custodian	
-5.00 Maintenance Technician	
Information Technology	-1.00
-1.00 Information Technology Specialist III	
Vader Water System	1.60
0.05 PW Director/County Eng	
0.20 Eng Tech Senior	
0.20 Eng Tech III	
1.00 Water Sys Operator	
0.15 Admin Asst	
Total FTE Reduction	-38.88

FINAL - ESTIMATED ENDING FUND BALANCE

		2008	2009	2010	2011
und#	Fund Name	Actual	Actual	YE Est	Final
001	Current Expense	14,006,783	11,060,278	9,623,960	9,623,96
101	Emergency Management	260,513	265,610	273,700	270,10
103	Veterans Relief	100,324	124,625	144,091	146,65
104	Social Services	1,396,894	969,588	915,370	808,06
105	Law Library	7,421	10,553	8,865	6,38
106	SWW Fair	86,540	98,205	167,387	130,9'
107	Communications	1,622,054	1,217,811	817,246	732,00
108	Treasurer's O&M	81,141	75,934	61,296	57,20
109	Drug Control	355	958	958	9
113	Self Insurance Reserve	578,295	393,187	401,137	408,6
117	Roads	9,080,874	9,868,259	5,560,696	3,364,18
121	Community Development	242,276	184,194	65,338	153,50
122	Chehalis River Basin Flood Authority	37,435	131,706	131,906	131,90
123	Forest Counties	502,034	454,345	154,571	164,5
125	Flood Control	383,611	0	5,000	
126	Chehalis River Flood Zone District	0	0	5,000	
128	Paths & Trails	122,197	138,981	125,982	102,8
130	Distressed Counties	3,571,594	3,859,772	2,879,029	2,874,5
132	Reet E-Technology	107,335	129,339	148,044	140,4
138	Dispute Resolution	27,735	26,278	21,042	18,5
140	Com Dev Block Grant	0	4,792	4,792	4,7
150	Grant Award	34,233	33,560	25,997	19,2
158	Election Reserve	133,262	128,085	79,591	12,4
159	Auditor's O&M	593,302	643,170	463,939	452,9
160	Criminal Drug Investment Trust	214,552	167,710	179,634	120,1
162	Sheriff's Airplane	17,738	10,811	10,305	9,4
		0	0	<u> </u>	
165	Gambling & Fraud Enforcement Public Health			552,687	198,8
190		444,002	204,548	222,976	222,9
192	Senior Transportation	40,075	19,125	11,094	11,0
197	SWWF Cumulative Reserve	33	34	34	100.0
198	Stadium	267,342	326,590	273,453	183,9
199	Senior Services	158,078	117,857	99,812	99,8
203	2003 Debt Service	1,149	855	1,440	1,4
204	1999 Bond Redemption	5,111	4,164	4,164	4,1
205	2005 Debt Service	5,073	4,808	1,757	7
209	Bond Redemption	0	3,453	2,488	1,4
210	Bond Redemption-CC Airport	0	0	501	5
301	Land Acquisition	1,317,549	1,138,468	1,111,666	1,035,6
303	2003 Construction Fund	4,253	0	0	
306	Vader Water System Improvements	0	0	0	
310	Capital Facilities Plan	4,956,306	5,042,462	5,157,072	5,508,0
401	Solid Waste	671,276	726,871	798,527	366,3
405	Packwood Airport	6,805	68,971	33,302	38,4
407	South County Airport	37,433	18,250	13,130	35,0
410	Water/Sewer	213,586	146,998	134,361	15,0
415	Solid Waste Disposal Dist. #1	4,804,223	4,635,650	3,899,661	3,372,6
501	Equipment Rental & Revolving	4,007,470	3,924,374	3,825,896	3,401,8
505	Risk Management	9,658,640	9,373,144	8,766,354	8,312,3
506	Pits & Quarries	293,202	189,413	122,715	129,6
507	Facilities	1,066,691	308,928	124,168	153,3
510	County Insurance	1,505,606	1,096,907	806,675	1,026,5
540	Information Technology	775,064	965,420	940,996	935,3
621	Centralia Chehalis Airport	1,353,256	1,481,690	1,530,328	1,568,9
623	Vader Water System	0	0	0	3,1
	Total	64,800,722	59,796,726	50,710,130	46,382,34